

CANTER, ACHENBAUM, HEERIN INC.
Marketing Counselors

ALVIN A. ACHENBAUM

STANLEY D. CANTER

JAMES R. HEERIN, JR.

28 December 1975

Mr. John T. Landry
Executive Vice President
Director of Marketing
Philip Morris Inc.
100 Park Avenue
New York, New York 10017

Dear Mr. Landry:

The research (in-use product tests of Merit cigarettes) described herein, which was conducted by the American Institute of Consumer Opinion for Philip Morris U.S.A., based on our examination and audit of the data and its analysis, is in conformity with generally accepted research principles and practices and consistent with standard statistical sampling procedures.



Alvin A. Achenbaum
Chairman of the Board